



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132
April 20, 2006

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or consumption in **Escambia County**, Alabama.

Pursuant to *Sections 11-3-11.3 and 40-12-6, Code of Alabama 1975*, and the Resolution No. 5 adopted and approved by the Escambia County Commission on March 13, 2006, the Alabama Department of Revenue will begin collecting the countywide Escambia County sales and use taxes previously collected by AlaTax LGS. The Alabama Department of Revenue will begin collecting the **Escambia County countywide sales and use taxes effective May 1, 2006**. Therefore, your last Escambia County sales and/or use tax return filed with AlaTax LGS will be for the month of April 2006 due on May 20, 2006.

The change in local tax administrators for the collection and administration of Escambia County's sales and use taxes did **not** increase the tax rates for the county. The tax rates for county codes 7127, 7227, and 7727 are increased only as a result of combining the countywide Escambia County tax (Act. 97-549), previously collected by AlaTax, with the additional county tax (Act. 2004-325), collected by the Alabama Department of Revenue. The rates and county code explanations are as follows:

County Code 7027 - Escambia County sales and use tax rates **inside the corporate limits** of Atmore, Brewton, East Brewton, Flomaton, Pollard, and Riverview:

General Rate.	1%
Admissions to places of amusement and entertainment	1%
Retail selling price of food for human consumption sold through vending machines.	1%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products . . .	.5%
Machines and parts and attachments for machines used in manufacturing tangible personal property . . . . .	.5%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers . . . . .	.5%

County Code 7127 - Escambia County sales and use tax rates **outside the corporate limits but within the police jurisdictions** of Atmore, Brewton, East Brewton, and Flomaton:

General Rate.	2.5%
Admissions to places of amusement and entertainment	2.5%
Retail selling price of food for human consumption sold through vending machines.	2.5%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products . . .	.5%
Machines and parts and attachments for machines used in manufacturing tangible personal property . . . . .	.5%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers . . . . .	.5%

(over)

County Code 7227 - Escambia County sales and use tax rates **outside the corporate limits but within the police jurisdiction** of Riverview:

	<u>Sales</u>	<u>Use</u>
General Rate.	3%	4%
Admissions to places of amusement and entertainment	3%	
Retail selling price of food for human consumption sold through vending machines.	3%	
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products . . .	.5%	.5%
Machines and parts and attachments for machines used in manufacturing tangible personal property . . . . .	.5%	.5%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers . . . . .	.5%	.5%

County Code 7727 - Escambia County sales and use tax rates **within the county but outside the corporate limits** of Pollard and **outside the police jurisdictions** of Atmore, Brewton, East Brewton, Flomaton, and Riverview:

General Rate.	4%	
Admissions to places of amusement and entertainment	4%	
Retail selling price of food for human consumption sold through vending machines.	4%	
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products . . .	.5%	
Machines and parts and attachments for machines used in manufacturing tangible personal property . . . . .	.5%	
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers . . . . .	.5%	

The Law requires that Escambia County sales and use taxes be collected, reported, and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Escambia County sales and use tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amount and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html, or through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use the county codes provided above.

Please direct all questions regarding the Escambia County sales and use taxes to this office.

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
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(334) 242-1490 or 1-866-576-6531